



## OCCUPATIONAL LICENSE FEES IN OHIO COUNTY, KENTUCKY

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Collection Agent  
**JILL FAULKNER**  
**OCCUPATIONAL TAX ADMINISTRATOR**  
**OHIO COUNTY COMMUNITY CENTER**  
**P.O. BOX 185**  
**HARTFORD, KENTUCKY 42347**

Office Hours:  
Monday/Friday  
8:00 a.m. – 4:00 p.m.

### WHO MUST PAY THE OCCUPATIONAL FEES

Every **person** or **business** (including a self-employed individual, sole proprietorship, partnership, corporation, association, or other entity), which has any activity within OHIO County, Kentucky, is required to pay occupational fees on the net profits of its business operation or enterprise within 105 days after the end of the Licensee's Fiscal Year following November 1, 1994. No license tax shall be imposed upon or collected from any person, firm or corporation which is exempt by law.

Every employee who works in this taxing jurisdiction is subject to occupational fees on his GROSS earnings. Employers are required to withhold the occupational fees each pay period for wages earned after the effective date of Ordinance 95-4 November 1, 1994. Each employer is required to remit the fees quarterly to the Occupational Tax Administrator (on or before April 30, July 31, October 31, and January 31 of each year). Exception: a person engaged in agriculture business (raising crops and livestock) who employs less than five (5) employees on a regular basis, (450 hours during a quarter), may file a return and pay the withholding tax at the end of the taxable year.

### TAXPAYER REQUIREMENTS

Every business or enterprise must register with the Occupational Tax Administrator by filling out a Questionnaire obtainable from Ohio County.

At the end of each calendar (or fiscal) year, businesses or enterprises are required to file an appropriate form reporting net profits subject to the occupational fees. The tax rate on business or enterprise profits earned in Ohio County is presently 1% (effective November 1, 1994).

Every employer who has employees working in this taxing jurisdiction must withhold the appropriate occupational fees each pay period on wages earned beginning November 1, 1994 and remit these amounts quarterly on forms which will be provided by Ohio County. At the end of each calendar year, employers may be required to submit the name, address, social security number, gross wages and amount of occupational fees withheld on each employee. The tax rate on amounts earned in Ohio County, Kentucky is 1% of the GROSS wage on all employees.

<u>CITIES IN OHIO COUNTY</u>					
Beaver Dam	42320	Hartford	42347	Reynolds Station (portion in Daviess County)	42368
Centertown	42328	Horse Branch	42349	Rockport	42369
Cromwell	42333	McHenry	42354	Rosine	42370
Dundee	42338	Narrows	42358	Utica (portion in Daviess County)	42376
Echols	42340	Olaton	42361	Whitesville (portion in Daviess County)	42378
Fordsville	42343				

Any questions or further information concerning the occupation fees in Ohio County should be directed to the attention of the Occupational Tax Administrator at the above address or phone number.